

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

***Final Maintenance of Effort Report *** (MOE for State FY 2009 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2006 and 2007
Per-Student Calculated on the Child Count taken December 1, 2005 (FY 2006) and 2006(FY 2007)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2006 and 2007
Allowable Reduction for State FY 2007 Calculated using Part B Allocations for State FYs 2007 and 2008

PRIME APPLICANT: 0023 Hardin Elem 02 Big Horn

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2008 by this amount: \$2,710

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

STATE AND LOCAL FUNDS

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State and Local Funds	Total IDEA Part B Allocations	Total Allocations Excluding Supplemental Flow-Through	Allowable Reduction*
2006	164	762,908	410,573	393,274	
2007	165	765,610	410,007	391,726	0
2008			414,398	397,147	2,710

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2006 from state and local expenditures for FY 2007 2,702

Is the Expenditure Difference greater than or equal to zero? YES
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2006----- 4,652
Per-student amount for FY 2007----- 4,640

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006? NO

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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Allowable Reduction for State FY 2007 Calculated using Part B Allocations for State FYs 2007 and 2008

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Fiscal Year 2008 by this amount: **\$2,710**

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APPLICANT TOTALS LOCAL FUNDS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures	Allowable Reduction*
2006	164	762,908	435,869	327,039	
2007	165	765,610	400,942	364,668	0
2008					2,710

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2006 from the local fund expenditures for FY 2007 37,629

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

YES

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

N/A

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2006----- 1,994

Per-student amount for FY 2007----- 2,210

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006?

YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Hardin Elem 0023

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Hardin Elem 0023						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	417172.34	335270.41
			2XX	Personal Services - Employee Benefits	2771.54	2234.88
			5XX	Other Purchased Services	404.87	.00
			6XX	Supplies and Materials	2838.05	4227.21
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	9482.79	29976.16
			2XX	Personal Services - Employee Benefits	58.26	199.09
			3XX	Purchased Professional and Technical Services	16289.62	30382.80
			5XX	Other Purchased Services	1009.42	13.58
			6XX	Supplies and Materials	142.77	138.00
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services	3825.66	1821.86
		24XX	Support Services - School Administration			
			5XX	Other Purchased Services	160.00	59.00
			6XX	Supplies and Materials	.00	470.00
		27XX	Student Transportation Services			
			6XX	Supplies and Materials	99.33	.00
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	.00	21480.00
			2XX	Personal Services - Employee Benefits	.00	1752.81
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	61010.77	49430.12
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	1410.39	4461.49
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	3254.94	3220.25
District/Coop Totals					519,930.75	485,137.66

Hardin H S 1189

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	184448.37	181611.65
			2XX	Personal Services - Employee Benefits	1132.82	1207.65
			5XX	Other Purchased Services	205.04	1166.34
			6XX	Supplies and Materials	690.08	1965.32

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PRIME APPLICANT: Hardin Elem 0023

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Hardin H S 1189						
01	General Fund					
	280	Special Education - Local and State				
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	3447.60	39440.50
			2XX	Personal Services - Employee Benefits	21.18	261.61
			3XX	Purchased Professional and Technical Services	.00	20175.68
			5XX	Other Purchased Services	444.63	.00
			6XX	Supplies and Materials	38.72	.00
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services	752.20	.00
		24XX	Support Services - School Administration			
			6XX	Supplies and Materials	.00	200.00
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	21600.00	.00
			2XX	Personal Services - Employee Benefits	1613.08	.00
			4XX	Purchased Property Services	135.15	.00
			5XX	Other Purchased Services	515.56	.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	27406.30	28425.08
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	526.45	6018.65
District/Coop Totals					242,977.18	280,472.48
Prime Applicant Totals					762,907.93	765,610.14